

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 103: EXHIBIT 1 - VALUED DERIVATIVE CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	PINNACLE AMERICAN CORE PLUS BOND FUND ATTN: CHRISTINE DE LIMA, DIRECTOR PORTFOLIO MANAGER OF SCOTIA CAPITAL INC. TRUSTEE TO THE PINNACLE AMERICAN CORE PLUS BOND FUND 40 KING STREET WEST, 16TH FLOOR TORONTO ONTARIO, M5H 1H1 CANADA	9908	08/31/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	\$103,086.49 \$594,440.23	Lehman Brothers Special Financing Inc.	Unsecured	\$594,978.48
					Subtotal	\$697,526.72			
TOTAL						\$697,526.72	TOTAL		\$594,978.48

* - Indicates claim contains unliquidated and/or undetermined amounts